

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MARYLAND
GREENBELT DIVISION

In Re:	§	
	§	
Christopher John Cahill	§	Case No. 22-16740-MCR
	§	
Debtor	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 12/02/2022. The undersigned trustee was appointed on 12/02/2022.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 83,000.00

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	6,985.00
Bank service fees	414.59
Other payments to creditors	0.00
Non-estate funds paid to 3 rd Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00

Leaving a balance on hand of ¹	\$	75,600.41
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The remaining funds are available for distribution.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 04/12/2023 and the deadline for filing governmental claims was 05/31/2023. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$7,400.00. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests a sum of \$7,400.00, for a total compensation of \$7,400.00². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$166.80, for total expenses of \$166.80².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 05/21/2025 By: /s/Laura J. Margulies
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit A

Case No: 22-16740-MCR MCR Judge: Maria Ellena Chavez-Ruark Trustee Name: Laura J. Margulies
Case Name: Christopher John Cahill Date Filed (f) or Converted (c): 12/02/2022 (f)
341(a) Meeting Date: 01/11/2023
For Period Ending: 05/21/2025 Claims Bar Date: 04/12/2023

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. 13312 Drew Lane Potomac Md 20854 Montgomery	2,200,000.00	1,451,613.00		0.00	FA
2. 3401 Lowell Street, Nw Washington Dc 20016 District Of Columbia	1,700,000.00	0.00		7,500.00	FA
3. 2016 Bmw X5 Mileage: 95000	17,000.00	0.00		0.00	FA
4. 2021 Volvo Xc60 Mileage: 25000	38,992.00	0.00		0.00	FA
5. 2022 Volvo Xc60 Mileage: 10000 Leased (Hence 0% Interest)	57,800.00	0.00		0.00	FA
6. 2017 Ford F-150 Mileage: 66000 Owned Jointly With Botanical Decorators, Inc.	30,192.00	0.00		0.00	FA
7. 3 Vespas	1,500.00	0.00		0.00	FA

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ASSET CASES

Exhibit A

Case No: 22-16740-MCR MCR
Case Name: Christopher John Cahill

Judge: Maria Ellena Chavez-Ruark

Trustee Name: Laura J. Margulies

Date Filed (f) or Converted (c): 12/02/2022 (f)

341(a) Meeting Date: 01/11/2023

For Period Ending: 05/21/2025

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1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<p>8. (See Attached) - 2 full pages including but not limited to - From attachment: Den: 2 side chairs; 5' round coffee table; couch; bench; 2 glass wall tables 8 x 3; desk; desk chair; floor lamp; rug. Living room & dining room: 2 couches; 2 side chairs; wood s</p> <p>From attachment: Den: 2 side chairs; 5' round coffee table; couch; bench; 2 glass wall tables 8 x 3; desk; desk chair; floor lamp; rug. Living room & dining room: 2 couches; 2 side chairs; wood side table; 2 glass end tables; coffee table 2x3; ches of drawers; 3 table lamps; dining table for 8; 8 dining chairs; 2 rugs. Kitchen & brakfast room: 48" round table; 4 chairs; 2 shelf units (bookshelves); 4 counter stools; rug. Foyer: 3' mirrored entry table; 2 campaign chests; 4 ft bench; 2 rugs; mirror. Master Bedroom: Queen size bed; 5' double dresser; 30" side chest; 2 end tables; 3 side chairs; floor mirror; 2 rugs; 2 table lamps; bench; storage island; display pedestal. Son's room: Queen bed; 3' desk' desk chair; 5' long double dresser; side chair; rug; 2 table lamps. Daughter's room: twin bed; 5' foot double dresser; side chair; rug; 2 table lamps. Upstairs hall: French day bed. Basement: leather sectional*; 3 side chairs; 5' round glass coffee table*; 5' gaming craft table; 6 Lucite chairs*; 5' foot long buffe; rug; round ottoman. Basement guest room: Queen platform bed*; 2 side tables*; 2 nightstands*; Highboy dresser; 2 leather day beds*; 2 table lamps. Playroom: Day bed matching daughter's set; 3 storage cubbies. Exterieur: couch; 4 club chairs; 3' round coffee table; 2 ottomans; 40" round table & 4 side chairs; 2 hanging daybeds; 3 ceramic stools; table. Storage: Gaming table & 4 chairs*; King platform bed and mattress*; swivel chair*; 2 benches; dresser</p>	20,000.00	20,000.00		0.00	FA
9. Two Drawer Beverage Center. Washer And Dryer Outdoor Grilling Station ?18? Wide Wine Cooler	700.00	0.00		0.00	FA
10. 4 TVs 1 Dvd Player 4 Video Game Consoles 15 Smart / Speakers 5 Firestick/Apple Tv 6 Routers Wi-Fi Devices / Modems 4 Sonos Controllors (Old Version) 2 Compact Printer/Scanner 4 Apple Cell Phones 2 (13) 2 (8) 2 Tablets One Cd Player	500.00	0.00		0.00	FA

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ASSET CASES

Exhibit A

Case No: 22-16740-MCR MCR
Case Name: Christopher John Cahill

Judge: Maria Ellena Chavez-Ruark

Trustee Name: Laura J. Margulies

Date Filed (f) or Converted (c): 12/02/2022 (f)

341(a) Meeting Date: 01/11/2023

For Period Ending: 05/21/2025

Claims Bar Date: 04/12/2023

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
11. Paintings: 4X5 Acrylic Modern Abstract 4X4 Acrylic Modern Abstract 2 X 4 Acrylic Modern Abstract Two Three-Foot Square Modern Abstracts Three Charcoal And Bees-Wax Modern 2X3 One Watercolor 1X30 Print Two Brooks Oil Figure Paintings 18X18	15,000.00	0.00		0.00	FA
12. Coin Collection	100.00	0.00		0.00	FA
13. Suits, Dress Clothes, Casual Wearing Clothes, Jackets, Sweaters	500.00	0.00		0.00	FA
14. Breitling Watch (Damaged), Wedding Ring	2,500.00	0.00		0.00	FA
15. Rolex Watch	4,000.00	0.00		0.00	FA
16. Pug, Miniature Boxer	100.00	0.00		0.00	FA
17. Cash	55.00	0.00		0.00	FA
18. Regular Savings - Sandy Spring Bank xxx-00-18	9,629.16	0.00		0.00	FA
19. Checking - Sandy Spring Bank	4,046.96	0.00		0.00	FA
20. Botanical Decorators, Inc. (In Bankruptcy)	0.01	0.00		0.00	FA
21. Cj Cahill Design Build Inc. (In Bankruptcy)	0.01	0.00		0.00	FA
22. Cjc & Associates Inc.	0.01	0.00		0.00	FA
23. John Hancock	754,243.46	0.00		0.00	FA
24. May Receive A Tax Refund For 2022/ Refund for taxes withheld on sale of Delaware residence State May Receive A Tax Refund For 2022/ Refund for taxes withheld on sale of Delaware residence State	44,094.93	0.00		0.00	FA
25. Has Loaned Money To Various People Over Time But Does Not Have A Realistic Expectation Of Repayment And None Of The Loans Are Documented With Promissory Notes	1.00	0.00		0.00	FA
26. Refund for taxes withheld on sale of Delaware residence (u)	44,094.93	44,094.93		0.00	FA
27. Avoidable transfers between debtor and related entities and spouse and employees of related entities (u)	Unknown	75,500.00		75,500.00	FA

			Gross Value of Remaining Assets	
TOTALS (Excluding Unknown Values)	\$4,945,049.47	\$1,591,207.93	\$83,000.00	Exhibit A
			(Total Dollar Amount in Column 6)	

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

5/19/25 - Admin claim paid, TFR drafted. LM
 5/13/25 - TFR withdrawal for admin claim. LM
 4/10/25 - TFR submitted to office of the US Trustee. LM
 3/26/25 - IRS sent letter acknowledging the tax returns and indicating return is not subject to examination. Resolution reached regarding DOL's POC. TFR will be sent to UST once Jim has his final fee app completed.
 3/10/25 - Hired Larry Strauss to prepare the tax returns to the estate. Need to get the pension claim to be amended and Jim is in negotiations with them to amend their POC in all the Cahill cases. Then TFR can be sent to the UST's office.
 11/13/24 - Received \$500 payment, and deposited.
 11/1/24 - Debtor paid \$75k to the estate.
 6/18/24 - Settlement reached with him and spouse to pay estates \$75,500, but motion to compel filed for turnover of funds.
 3/25/24 - Order entered to pay J. Orenstein \$3,620.00.
 12/18/23 - Mediation with Jeff Orenstein scheduled for January 8, 2023. Signed consent order for sale of DC property, liens on property exceed value.
 9/4/23- JHoffman prepared complaints for preferences, should be filed shortly, hearing on objection to exemptions 9.14.23.
 6/5/2023- 341 meeting concluded; JH investigating preferences and fraud convey. JH also handling Spring Spring refusal to provide bank statements because of t/e account.
 3/27/23- Waiting for records from Sandy Spring Bank, JH investigating pref. and fraud convey.
 1/11/23 - Meeting held and continued to 3/15. Case is asset, hiring James Hoffman, Esq. as special counsel.

Initial Projected Date of Final Report (TFR): 03/16/2026

Current Projected Date of Final Report (TFR): 03/16/2026

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 22-16740-MCR
Case Name: Christopher John Cahill

Trustee Name: Laura J. Margulies
Bank Name: Axos Bank
Account Number/CD#: XXXXXX1308
Checking

Exhibit B

Taxpayer ID No: XX-XXX1874
For Period Ending: 05/21/2025

Blanket Bond (per case limit): \$3,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
11/01/24	27	John Hancock on behalf of Christopher Cahill PO Box 600 Buffalo, NY 14201-1113	Settlement for adversary proceeding Settlement of adversary proceeding per court order.	1241-000	\$75,000.00		\$75,000.00
11/13/24	27	John Hancock PO Box 600 Buffalo, NY 14201-1113	Settlement for adversary proceeding Final payment of settlement of adversary proceeding	1241-000	\$500.00		\$75,500.00
12/02/24		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$80.46	\$75,419.54
01/02/25		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$83.27	\$75,336.27
02/03/25		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$83.18	\$75,253.09
02/23/25	2	First Savings Mortgage 8484 Westpark Drive, Ste. 900 McLean, VA 22102	Settlement payment In exchange for signing a deed in lieu of foreclosure	1110-000	\$7,500.00		\$82,753.09
03/03/25		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$76.39	\$82,676.70
03/18/25	1001	Department Of The Treasury Internal Revenue Service Kansas City, MO 64999-0048	2024 1041 Income tax return	2810-000		\$1,547.00	\$81,129.70
03/18/25	1002	Comptroller of Maryland Revenue Administration Division 110 Carroll Street Annapolis, M 21411-0001	Fiduciary Inome Tax Return 2024	2820-000		\$1,818.00	\$79,311.70
04/01/25		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		\$91.29	\$79,220.41
05/13/25	1003	Jeffrey M. Orenstein, Esq. 3543 Toddsbury Lane Olney, MD 20832	Court Order	2990-000		\$3,620.00	\$75,600.41

COLUMN TOTALS	\$83,000.00	\$7,399.59
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$83,000.00	\$7,399.59
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$83,000.00	\$7,399.59

Exhibit B

Exhibit B

TOTAL OF ALL ACCOUNTS			
	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
XXXXXX1308 - Checking	\$83,000.00	\$7,399.59	\$75,600.41
	\$83,000.00	\$7,399.59	\$75,600.41
	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$0.00		
Total Net Deposits:	\$83,000.00		
Total Gross Receipts:	\$83,000.00		

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 22-16740-MCR

Date: May 21, 2025

Debtor Name: Christopher John Cahill

Claims Bar Date: 4/12/2023

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
100 2100	Laura Margulies Trustee PC 7050 W. Palmetto Park Rd., Ste. 15-390 Boca Raton, FL 33433	Administrative	Allow	\$0.00	\$7,400.00	\$7,400.00
100 2200	Laura Margulies Trustee PC 7050 W. Palmetto Park Rd., Ste. 15-390 Boca Raton, FL 33433	Administrative	Allow	\$0.00	\$166.80	\$166.80
100 3210	Offit Kurman P.A. Attn: Jim Hoffman 7501 Wisconsin Ave, Ste 1000W Bethesda, MD 20814	Administrative	Allow	\$0.00	\$37,895.50	\$37,895.50
100 3410	Larry Strauss, CPA Larry Strauss, ESQ CPA & Associates, Inc. 2310 Smith Ave Baltimore, MD 21209	Administrative	Allow	\$0.00	\$2,463.00	\$2,463.00
100 3992	Offit Kurman P.A. Attn: Jim Hoffman 7501 Wisconsin Ave, Ste 1000W Bethesda, MD 20814	Administrative	Allow	\$0.00	\$230.81	\$230.81
100 3992	Larry Strauss, CPA Larry Strauss, ESQ CPA & Associates, Inc. 2310 Smith Ave Baltimore, MD 21209	Administrative	Allow	\$0.00	\$100.00	\$100.00
22 260 5600	Michelle And Robert Labelle 9893 Windy Hollow Rd Great Falls, Va 22066	Priority	allow	\$0.00	\$3,350.00	\$3,350.00
23 260 5600	Shannon And Scott Forchheimer 6808 Millwood Road Bethesda, Md 20817	Priority	Allow	\$0.00	\$3,350.00	\$3,350.00
3 300 7100	Jpmorgan Chase Bank, N.A. S/B/M/T Chase Bank Usa, N.A. C/O Robertson, Anschutz, Schneid, Crane & Partners, PLLC 6409 Congress Avenue, Suite 100 Boca Raton, Fl 33487	Unsecured	Allow	\$0.00	\$2,927.01	\$2,927.01

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 22-16740-MCR

Date: May 21, 2025

Debtor Name: Christopher John Cahill

Claims Bar Date: 4/12/2023

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
20 300 7100	Patrick James Mccusker 220 Virginia Ave. Alexandria, Va 22302	Unsecured	allowed	\$0.00	\$2,150,000.00	\$2,150,000.00
21 300 7100	Sandy Spring Bank Attn: Diana Wigginton, Vp 6831 Benjamin Franklin Drive Columbia, Md 21046	Unsecured	Allow	\$0.00	\$63,055.10	\$63,055.10
22 300 7100	Michelle And Robert Labelle 9893 Windy Hollow Rd Great Falls, Va 22066	Unsecured	Allow	\$0.00	\$1,505,711.00	\$1,505,711.00
23 300 7100	Shannon And Scott Forchheimer 6808 Millwood Road Bethesda, Md 20817	Unsecured	Allow	\$0.00	\$150,952.55	\$150,952.55
24 300 7100	Bfs Operations, Llc Successor In Interest To Tw Pe C/O Leslie Stewart 8101 Snouffer School Road Gaitherburg, Md 20879	Unsecured	Allow	\$0.00	\$18,044.26	\$18,044.26
27 300 7100	Dylan French 5505 16Th Street, Nw Washington, Dc 20011	Unsecured	Allow	\$0.00	\$688,585.64	\$688,585.64
29 350 5400	Cjc And Assoc., Inc. T/A Botanical 401(K) Plan 1335 East-West Highway, Suite 200 Silver Spring, Md 20910	Priority	Allow but only after all other claims are paid in full.	\$0.00	\$17,461.08	\$17,461.08
30 350 5400	Cjc And Assoc., Inc. T/A Botanical 401(K) Plan 1335 East-West Highway, Suite 200 Silver Spring, Md 20910	Priority	Allow but only after all other claims are paid in full.	\$0.00	\$11,041.44	\$11,041.44
28 350 7200	Siteone Landscape Supply 300 Colonial Center Pkwy Suite 550 Roswell Ga 30076	Unsecured	Allow as tardy	\$0.00	\$50,710.70	\$50,710.70

Exhibit C
ANALYSIS OF CLAIMS REGISTER

Case Number: 22-16740-MCR

Date: May 21, 2025

Debtor Name: Christopher John Cahill

Claims Bar Date: 4/12/2023

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
29 350 7200	Cjc And Assoc., Inc. T/A Botanical 401(K) Plan 1335 East-West Highway, Suite 200 Silver Spring, Md 20910	Unsecured	Allow but only after all other claims are paid in full.	\$0.00	\$9,420.20	\$9,420.00
25 400 4110	Apple Federal Credit Union Attn: Bankruptcy Po Box 1200 Fairfax, Va 22038-1200	Secured	Allow	\$0.00	\$1,440,694.92	\$1,440,694.92
26 400 4110	First Savings Mortgage Corporation 8484 Westpark Drive Suite 900 McLean, Va 22102	Secured	Allow	\$0.00	\$1,282,641.47	\$1,282,641.47
26 400 4110	Pentagon Federal Credit Union 6191 N State Highway 161 Irving, Tx 75038	Secured	Allow	\$0.00	\$1,282,641.47	\$1,282,641.47
Case Totals				\$0.00	\$8,728,842.95	\$8,728,842.75

Code#: Trustee's Claim Number, Priority Code, Claim Type (UTC)

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 22-16740-MCR

Case Name: Christopher John Cahill

Trustee Name: Laura J. Margulies

Balance on hand \$ 75,600.41

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
25	Apple Federal Credit Union	\$ 1,440,694.92	\$ 1,440,694.92	\$ 0.00	\$ 0.00
26	Pentagon Federal Credit Union	\$ 1,282,641.47	\$ 1,282,641.47	\$ 0.00	\$ 0.00
26	First Savings Mortgage Corporation	\$ 1,282,641.47	\$ 1,282,641.47	\$ 0.00	\$ 0.00

Total to be paid to secured creditors \$ 0.00

Remaining Balance \$ 75,600.41

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Laura Margulies Trustee PC	\$ 7,400.00	\$ 0.00	\$ 7,400.00
Trustee Expenses: Laura Margulies Trustee PC	\$ 166.80	\$ 0.00	\$ 166.80
Attorney for Trustee Fees: Offit Kurman P.A.	\$ 37,895.50	\$ 0.00	\$ 37,895.50
Accountant for Trustee Fees: Larry Strauss, CPA	\$ 2,463.00	\$ 0.00	\$ 2,463.00
Other: Larry Strauss, CPA	\$ 100.00	\$ 0.00	\$ 100.00
Other: Offit Kurman P.A.	\$ 230.81	\$ 0.00	\$ 230.81

Total to be paid for chapter 7 administrative expenses	\$ <u>48,256.11</u>
Remaining Balance	\$ <u>27,344.30</u>

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$35,202.52 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
22	Michelle And Robert Labelle	\$ 3,350.00	\$ 0.00	\$ 3,350.00
23	Shannon And Scott Forchheimer	\$ 3,350.00	\$ 0.00	\$ 3,350.00
29	Cjc And Assoc., Inc. T/A Botanical 401(K) Plan	\$ 17,461.08	\$ 0.00	\$ 0.00
30	Cjc And Assoc., Inc. T/A Botanical 401(K) Plan	\$ 11,041.44	\$ 0.00	\$ 0.00

Total to be paid to priority creditors	\$ <u>6,700.00</u>
Remaining Balance	\$ <u>20,644.30</u>

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$4,579,275.56 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.5 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
3	Jpmorgan Chase Bank, N.A.	\$ 2,927.01	\$ 0.00	\$ 13.20
20	Patrick James Mccusker	\$ 2,150,000.00	\$ 0.00	\$ 9,692.63
21	Sandy Spring Bank	\$ 63,055.10	\$ 0.00	\$ 284.27
22	Michelle And Robert Labelle	\$ 1,505,711.00	\$ 0.00	\$ 6,788.05
23	Shannon And Scott Forchhieimer	\$ 150,952.55	\$ 0.00	\$ 680.52
24	Bfs Operations, Llc Successor In Interest To Tw Pe	\$ 18,044.26	\$ 0.00	\$ 81.35
27	Dylan French	\$ 688,585.64	\$ 0.00	\$ 3,104.28

Total to be paid to timely general unsecured creditors \$ 20,644.30

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$60,130.70 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
28	Siteone Landscape Supply	\$ 50,710.70	\$ 0.00	\$ 0.00
29	Cjc And Assoc., Inc. T/A Botanical 401(K) Plan	\$ 9,420.00	\$ 0.00	\$ 0.00

Total to be paid to tardy general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE